

What is claimed is:

1. A method of manufacturing a magnetoresistive device, comprising steps of:
 - forming a magnetoresistive film on a base; and
 - mechanically polishing an end face of the magnetoresistive film, and
 - performing wet etching on the end face mechanically polished.
2. A method of manufacturing a magnetoresistive device according to claim 1, wherein an etchant containing at least one of acid and alkali is used in the wet etching.
3. A method of manufacturing a magnetoresistive device according to claim 1, wherein the step of forming the magnetoresistive film includes a step of forming a first ferromagnetic layer, a tunnel barrier layer, and a second ferromagnetic layer in order on the base.
4. A method of manufacturing a magnetoresistive device according to claim 1, further comprising a step of forming a current path for passing a current in a direction perpendicular to an extending surface of the magnetoresistive film.
5. A method of manufacturing a thin film magnetic head comprising steps of:

forming a reproducing head having a magnetoresistive film on a base; and

mechanically polishing an end face of the magnetoresistive film, and

performing wet etching on the side face mechanically polished.

6. A method of manufacturing a thin film magnetic head according to claim 5, wherein an etchant containing at least one of acid and alkali is used in the wet etching.

7. A method of manufacturing a thin film magnetic head according to claim 5, wherein the step of forming the magnetoresistive film includes a step of forming a first ferromagnetic layer, a tunnel barrier layer, and a second ferromagnetic layer in order on a base.

8. A method of manufacturing a thin film magnetic head according to claim 5, wherein the step of forming the reproducing head includes a step of forming a current path for passing a current in a direction perpendicular to an extending surface of the magnetoresistive film.

9. A method of manufacturing a thin film magnetic head according to claim 5, further comprising a step of forming a recording head on the base before the step of mechanically polishing the end face.

10. A method of manufacturing a head assembly, comprising steps of:
forming a slider having a reproducing head; and
mounting the slider on a slider suspension,
wherein the step of forming the slider comprises steps of:
forming a reproducing head having a magnetoresistive film on a
base; and
mechanically polishing an end face of the magnetoresistive film,
and
performing wet etching on the end face mechanically polished.
11. A method of manufacturing a head assembly according to claim 10,
wherein an etchant containing at least one of acid and alkali is used in the
wet etching.
12. A method of manufacturing a head assembly according to claim 10,
wherein the step of forming the magnetoresistive film includes a step of
forming a first ferromagnetic layer, a tunnel barrier layer, and a second
ferromagnetic layer in order on the base.
13. A method of manufacturing a head assembly according to claim 10,
wherein the step of forming the reproducing head includes a step of
forming a current path for passing a current in a direction perpendicular to
an extending surface of the magnetoresistive film.

14. A method of manufacturing a head assembly according to claim 10, further comprising a step of forming a recording head on the base before the step of mechanically polishing the end face.